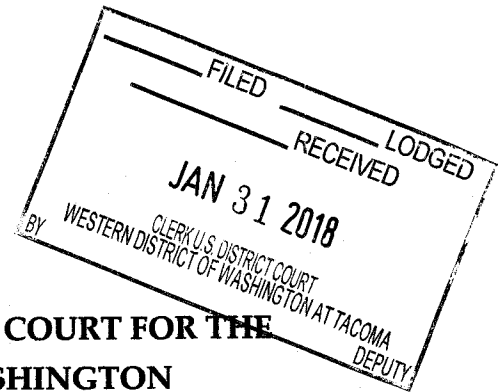


Honorable Judge Benjamin H. Settle.

:Doran-Ray: Kraus
[c/o 1911 Southwest Campus Drive
Federal Way (98023)
The State of Washington (1878)]



**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
TACOMA DIVISION**

17	UNITED STATES OF AMERICA,	)	Civil Case No. 3:16-cv-05449-BHS
18)	
19	Plaintiff.	)	(Alleged) Defendant's
20	v.	)	Dispositive Motion for Settlement
21		)	by Plaintiff's DEFAULT failure to:
22	DORAN R. KRAUS, a <i>cestui que</i> Trust	)	1. Verify my Liability under the law
23	by	)	2. Ratify lawful jurisdiction
24	Doran-Ray: Kraus, American national	)	3. Produce a sworn True Bill of debt
25	Authorized representative,	)	4. Provide Discovery of Laws cited
26	Beneficiary	)	5. Prove issues are Frivolous
27	<i>By Special Appearance</i>	)	6. Disprove evidences of IRS fraud
28	<i>In pro per</i>	)	is a Mandatory Motion for Dismissal
29	Defendant (Alleged).)	
30	_____)		Note for Motions Calendar.

May it please the court in the interest and appearance of justice:

"THE ONE GREAT PRINCIPLE OF [the] LAW IS TO MAKE BUSINESS FOR ITSELF."

(Charles Dickens, Bleak House)

Jurisdiction, once challenged, cannot be assumed and must be decided.

[*Maine v. Thiboutot*, 100 S. Ct. 250]

1 "Jurisdiction means the power of a court to hear and determine a cause, which
2 power is conferred by a constitution or a statute, or both."

3 *Penn v. Com.* 528 S.E.2d 179, 32 Va. App. 422 (2000)

4 MAXIMS OF LAW:

5 *Misera est servitus, ubi jus est vagum aut incertum.*

6 "It is a miserable slavery where the law is vague or uncertain."

7 "Constitutions and laws precede the judiciary"

8 "Void in part; void *in toto*" "Once a fraud, always a fraud"

9
10 Based on Document 23, UNITED STATES AMENDED COMPLAINT of 1/27,2017

11 Alleged Defendant, DORAN R. KRAUS , individually ("Kraus"), by special

12 appearance without counsel, hereby move this court for the only dispositive

13 settlement now obviously necessary by this substantive Order for Dismissal of this

14 matter since the IRS, this **purported Plaintiff, UNITED STATES OF AMERICA /**

15 **United States**, Plaintiff attorneys, &/or this ('competent'?) court have each failed to:

- 16 1. verify, or put my finger on even one IRS statute that had created liability for
17 this alleged Defendant to file and pay Subtitle A income taxes. This is after
18 my many requests over the years and *bona fide* offers to pay as delineated on
19 the top of most of my response papers, and Discovery Exhibits of Law, to wit:

20 This is my 31 CFR §0.207 official inquiry under 26 USC §7803(a)(3) to collect pertinent
21 info. of lawful IRS authority, & my obligations to IRS & my *bona fide* Offer to Pay IRS upon
22 receipt under APA/FDCPA & RRA, of a certified True Bill & proof of my Liability JRC

23 See Exhibit 7201, which cites liability codes and states:

24
25 Since notification of legal responsibility is "the first essential of due process of law,"³
26 and so I won't be operating unlawfully, accused of evading or defeating any tax*imposed,
27 or any explicit known legal duty³ IRS has failed to cite any statute at large_____,
28 or statutory authority¹____ for any SubTitle-A income tax liability that any prosecutor
29 (J. Golden) can legally rely upon requiring me, a non-federal person, to file or to pay IRS:
30

1 **(J. Golden's) Answer¹: The statutory² authority creating / *imposing**
 2 **liability for filing and for paying indirect Sub-Title A income tax and**
 3 **regulations is / are found at ___ U.S.C. § _____ / & _____.**

4
 5 **As this QUESTION. has not been answered by IRS or Plaintiff attorney, all further**
 6 **claims, & actions by IRS agency are colorable, extortive, and null & void *ab initio*;**

7
 8 **IRS and Plaintiffs have repeatedly failed to bear its burden of proof for**
 9 **its presumed territorial / personam / subject-matter jurisdictions.**

10 **Since this Exhibit of Statute Question was never answered to date by citing any**
 11 **obligatory law, such non-verification of taxing-liability statutes is now accepted, by**
 12 **IRS & its agents' *tacit procuration*, that the undersigned is not proven lawfully liable for**
 13 **Sub-Title A income tax; and, is not required to file any forms / returns, or pay IRS.**

- 14 2. come forward and produce a certified copy on and for the record of the
 15 Ratification of Commencement granting real physical Plaintiff party in
 16 interest the privilege to file its insufficient colorable original extortive
 17 COMPLAINT TO REDUCE TAX ASSESSMENTS TO JUDGMENT
 18 ("Complaint") and every subsequent document.

19 **Federal Civil Rule of Procedure Rule 17** provides in substantive part:
 20 **"Every action shall be prosecuted in the name of the real party in interest.**
 21 **An executor, administrator, guardian, bailee, trustee, of an express trust, a**
 22 **party with whom or in whose name a contract has been made for the benefit**
 23 **of another, or a party authorized by statute may sue in that person's own**
 24 **name without joining the party for whose benefit the action is brought; and**
 25 **when a statute of the United States so provides, an action for the use or**
 26 **benefit of another shall be brought in the name of the United States.**

27 **No action shall be dismissed on the grounds that it is not prosecuted in the**

¹ Since no Answer was given, it is now accepted (*res judicata*) that there is **NO** Statutory Authority imposing any liability to file or pay tax. IRS agents are operating *ultra vires* under color of law, a crime at 18 USC §242.

² *Connally v. General Construction Co.*, 269 U.S. 385, 391 (1926) "[A] **statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law.**"

1 name of the **real party in interest** until a reasonable time has been allowed
 2 after objection for ratification of commencement for the action by, or **joinder**
 3 or **substitution of the real party in interest**; and such ratification, joinder, or
 4 substitution shall have the same effect as if the action had been commenced in
 5 the **name of the real party in interest.**" (emphasis added)

- 6 3. present alleged Defendant with any sworn or certified **True Bill** to verify the
 7 existence of a valid debt owed, esp. under performance contracts 26 USC §83,
 8 and as required under the FDCPA: 15 USC § 1692e(1)(A), and/or f(1).
- 9 4. provide DISCOVERY for verification of the lawfulness and applicability of
 10 EXHIBITS & PROFFERS under 26 USC §7803(a)(3)(A-G), listed again (*infra*).
- 11 5. meet IRS agent's lawful burden under the applicable Rules at 26 USC §6703(a),
 12 regarding a penalty for any IRS claim of anything to be 'frivolous' to wit:

13 **(a) BURDEN OF PROOF**

14 In any proceeding involving the issue of whether or not any person is
 15 liable for a **penalty** under §§ 6700, 6701, or **6702**, the **burden of**
 16 **proof** with respect to such issue **shall be on the Secretary**

17 Such failure should render any IRS frivolous penalty null and void *ab initio*.

- 18 6. disprove existing evidences of massive collusive constructive and extortive
 19 frauds by IRS, its agents and assigns, including County recording agencies.
 20 Alleged Defendant can supply at least 30 Exhibits of examples exposing
 21 multiple, cognizable frauds instigated by the Internal Revenue Service.
 22 See the 6-page Exhibit "False" of IRS Institutionalized Falsification Program.
 23 See also Exhibit CFR-49 re: the disappearance of CFR 29.22(b)-1(a) exclusions.
 24 Such exhibits will be forthcoming for the record, if this case is not dismissed
 25 with prejudice post-haste, or if these DEFAULTS are not cured by substantive
 26 superior facts or laws by the IRS or verified Plaintiff parties in this case.
 27 Since "Fraud vitiates all contracts" – this "matter" is deemed illegal as a
 28 cognizable crime willfully denying the rights of this alleged Defendant.³

³ **TITLE *18, U.S.C. § 242 (see Exhibit, attached)**

**Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects
 any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of
 any rights, privileges, or immunities secured or protected by the Constitution or laws of the
 United States, ... shall be fined under this title or imprisoned not more than one year, or both;**

Since never controverted by Plaintiff's submission of superior fact and/or law in writing, from the evidence of law the alleged Defendant (Kraus) has seen to date, including Exhibits of Law submitted herein, Kraus concludes and the IRS, the Plaintiff and this court now tacitly concur and assent that the Internal Revenue Service (Bureau) is actually (never proven to be anything other than) a foreign entity based out of Puerto Rico under supervision of the "Secretary" (27 CFR §26.11) and without evidence of license on any record, conducts a collusive extortionate business in D.C. and within the United States under color of law and pretense of office (fn 3). The United States of America lacks the capacity to sue in its own name. [17(b)].

[RESERVED] *H.R. 1. Const. Authority is only @ Art. 1 §8 Cl. 1, Imposts & Excises!*

WHEREFORE Alleged Defendant¹ notes this Motion* for hearing according to the courts local rules of civil procedure and gives this notice of objection to Plaintiff; and,

WHEREFORE Alleged Defendant⁴ moves this court to settle via an Order to Dismiss this Case with Prejudice, or to withdraw Plaintiff's original Complaint and Motion with prejudice; and such other relief as this court deems proper.

Submitted with respect for the law this 31st day of January, AD 2018.

All my rights reserved, by adhesion or otherwise, *nunc pro tunc*, [RCW 62A.1.308]

DORAN R. KRAUS, a *cestui que* Trust

not an accommodation [RCW 62A.3.419]

By: *Doran-Ray Kraus*
:Doran-Ray: Kraus, American national, Beneficiary
Ltd. Trust Partner for Alleged Defendant DORAN R. KRAUS,

⁴ Alleged Defendant is not that learned in the law. Thus, any curative instructions regarding any prima facie errors in form, or in procedure* is hereby now requested to ensure proper means to the ends of justice.

*Does this document adequately Notes this Motion on the Motions Calendar? If not, please advise.

Discovery EXHIBITS

1	4 USC	§72	Memo of Law	5	Seat of Gov't
2		§72	Brief on §72	15	expressly
3	26USC	§83	Property	2	fair exchange

Courtesy PROFFERS

<u>Proffer #</u>	<u>Title #</u>	<u>Exhibit of Law #</u>	<u>including</u>	<u># of Pages</u>	<u>Subject:</u>
1	26 USC	§6301		1	Collection authority
2		§6001		1	Liability
3		§7201		2	Liability provisions
4		§7402	§7401	2	Jurisdiction
5	28 USC	§1340	§1331	2	Customs duties
6		§1345	§1331	2	U.S. as plaintiff
7	1949 CFR	§29.22(b)-1	income	2	exempt, (deleted)
8	Appendix 1	§7491	§6902	1	Burden of Proof
9	Appendix A	Jurisdiction cases		4	Court Challenges

[RESERVED]

CERTIFICATE OF SERVICE

I CERTIFY that a true and correct copy of the foregoing only Dispositive MOTION FOR SETTLEMENT as a verified Motion for Dismissal, and attached Exhibits/Proffers, have been duly served via certified Mail # 7015 1520 0000 6399 4541

JENNIFER Y. GOLDEN
Dba. ____? Bar Member Card # ?.
Trial Attorney, Tax Division
U.S. Dept of Justice.
Post Office Box 7238, Ben Franklin Station
Washington, D.C. 20044
202-307-6547 Fax -0054


CARE OF Clerk of Court
United States Courthouse
Tacoma, Washington, 98401

Executed without the United States this 31st day of January, 2018, at Pierce County, The State of Washington (1878).

All Rights Reserved, by adhesion or otherwise.

DORAN R. KRAUS, a *cestui que* Trust

not an accommodation [RCW 62A.3-419]
By: Doran-Ray: Kraus
:**Doran-Ray: Kraus**, American national,
Beneficiary, Authorized Representative For
Alleged Defendant DORAN R. KRAUS

This is my 31 CFR §0.207 official inquiry to verify data of non-fraudulent obligations I lawfully have to file/pay the IRS; & My bona fide **Offer to Pay** upon receipt from the IRS, under APA/FDCPA & RRA, of certified proof of true Liability 

MEMORANDUM OF LAW RE: 26 CFR §29.22(b)-1(a) a MANDATORY EXEMPTION

EXHIBIT CFR-49 – page 4 of 5

Title 26 CFR editions commencing in the year of 1949 through the present year, allow people the right to take a **Mandatory Exemption & Mandatory Deduction** as established by §29.22 (b) -1 (a), that such Section refers to a constitutional question raised, not by the people, but by the I.R.S. agency itself. §29.22-1 was unlawfully, deliberately and fraudulently removed as an act of fraud in the 1953 Edition of the Title 26 CFR, and having been in the said 1953 Ed. as 39.22 (b) -1 (a) as an act of concealment, thereafter removed also as 39.22 (b) -1 (a) from all future or subsequent Title 26 CFR Editions also. Further, **such collusive concealment constituted the acts of Fraud(s)**, and that such acts were further compounded by acts of cover up, which acts also constituted **frauds**, and that **such acts of fraud have the effect of invalidating every CFR between the years of 1953 through 1960**, and by the incorporation of such frauds into the 1961 CFR and thereafter, that all such CFRs to the current date are still invalid, or void *nunc pro tunc*, as a matter of fraud.


Section 29.22 (b) - 1 (a), referring to a **MANDATORY EXEMPTION** and **MANDATORY DEDUCTION**, the same of which may not be removed/erased from the **Federal Register** by any party or person, once so publicly stated, except it be by fraud, reads as follows:

"Exemptions; exclusions from gross income. Certain items of income specified in § 22 (b) are exempt from gross income. These items, however, are exempt only to the extent and in the amount specified. No other items are exempt from gross income except (a) those items of income which are, under the Constitution, not taxable by the Federal Government."

These are the exact words of the IRS federal agency in its official publication of the Title 26 Code of Federal Regulations for the years of 1949-1952, & by fraud by *hiding, in 1953 thereafter.*see below

The **Effect of a FRAUD** committed by concealment or cover up, or un-empowered deletion of the vital subject matter so concealed, is that the fraudulent act is void, and the effect of the fraud is both reversed and restored to the original condition before the fraud took place.

Therefore, although § 29.22 (b) - 1 (a) was changed to *§ 39.22 (b) - 1 (a) in 1953, without notice, in a brand new, never before existent § 39, while § 29 was being **deleted**, and then brand new § 39, along with *§ 39.22 (b) - 1 (a) aka § 29.22 (b) - 1 (a), was **likewise deleted** the very next year, in 1954 and thereafter, as the result of the fraud so discovered, § 29.22 (b) - 1 (a) is thus restored to its original power, and the **MANDATORY EXEMPTION(S)** and **MANDATORY DEDUCTION(S)** (not allowable ones) referred to by the now-continuation of § 29.22 (b) -1 (a) are available for the use and reliance upon of any person in the United States or under the jurisdiction thereof as it would have so applied prior to such **MANDATORY EXEMPTION(S)** and **MANDATORY DEDUCTION(S)** wrongful or unlawful or illegal removal. You will **NOTE** that this is **NOT** a "constitutional question" or issue; it is not a controverting point of law; it is a fact. There are over **80 counts of Fraud by Facts by Acts** now known to exist, nothing to do with controverting or questionable points of law or constitutional questions that show and establish **Frauds**, **Frauds** designed to cover up the

This is my **31 CFR §0.207 official inquiry** to verify data of non-fraudulent obligations I lawfully have to file/pay the IRS: & My bona fide **Offer to Pay** upon receipt from the IRS, under **APA/FDCPA** & **RRA**, of certified proof of true Liability 

MANDATORY EXEMPTION(S) and **MANDATORY DEDUCTION(S)** that require by law that a jury, not a judge, decide the matters. There can be **no res judicata** applied here, nor does the **Doctrine of Stare Decisis** apply to these findings. All IRS policy, contracts & acts of 'habitude' are void by fraud.

Along with all rights restored to me and others by the restoration of **MANDATORY § 29.22 (b)-1 (a)** is the right to look at and regard **§ 29.22 (b)-1 (a)** and to challenge the validity of any proposed tax that might come under the protection of that part of the Constitution to which it refers, a question raised by the IRS federal agency, not by the people themselves. EXH. CFR-49, page 5 of 5

I have consulted with numerous accountants and other accounting experts, and have determined that "export" from an accounting standpoint, as a matter of earnings to be received from sales as a result of the articles being exported, represents income, and would appear on the Credit, not the Debit, side of the accounting records where such export would be due to be recorded.

Export, therefore, belonging on the Credit Side of accounting books, is income as currently defined, while Import represents the Debit Side, and constitutes purchases, or expenses.

Article I, § 9, Clause 5 of the Constitution of the United States, in reference to a limitation on Congress' power and right to impose a tax, "No Tax or Duty shall be laid on Articles **exported** from any State."

Further, I Have In my Possession as supporting documents, copies of definitions contained in a dictionary that both precedes and supersedes all editions of Black's Law Dictionary, such dictionary being **A Compendius Of The English Language - 1806 - by Noah Webster, Esquire**, which shows that the gross income as referenced by **§ 29.22 (b) - 1 (a)** of the Title 26 CFR, 1949, **converted or renumbered, without notice, for hiding purposes to §39.22 (b) - 1 (a)** in the 1953 Title 26 CFR, and then **deleted altogether in 1954** and thereafter, thus **covering up a MANDATORY EXEMPTION and MANDATORY DEDUCTION without cause, authority, or lawful directive**, without any allowance of fundamental law in doing so. I have determined that such protected gross income as is referenced in **§ 29.22 (b) - 1 (a)** **applies to my own conditions** and circumstances, and as such there is no provision or requirement in law, so far as I have been able to determine, that either supersedes the Mandate required and set forth in **§29.22 (b) - 1 (a)** or **Article I, § 9, Clause 5** of the United States Constitution. If you can give me a reference as to any law which will supersede or prevail over a **MANDATORY EXEMPTION and MANDATORY DEDUCTION**, please so advise me ASAP, otherwise I must conclude and aver that a **MANDATORY EXEMPTION and MANDATORY DEDUCTION cannot be set aside**, and any person to whom the same may apply **MUST NOT** pay any tax on any gross income derived thereby.

These are the points of facts that need to be focused on: such **IRS historic concealed FRAUD**.

Submitted in correction for the record, and with respect for the law this 31 of Jan., 2018

Not an Accommodation RCW 62A.3-419
x Doran-Ray Kraus

CODE

EXHIBIT	Page	Of
CFR-49	1	2

OF FEDERAL REGULATIONS

1949 Edition

CONTAINING A CODIFICATION OF DOCUMENTS OF GENERAL
APPLICABILITY AND FUTURE EFFECT AS OF DECEMBER 31, 1948

With Ancillaries and Index

Published by the Division of the Federal Register, the National Archives
as a Special Edition of the Federal Register, Dated January 1, 1949
Pursuant to Section 11 of the Federal Register Act as Amended



TITLE 26

Parts 1 to 79

Until controverted by substantive legal documentation of superseding fact or law since 1949,
26 CFR § 29.22(b)-1 *Exemptions: exclusions from gross income* was published in the Federal
Register as the law. Said § 29 has not been repealed or replaced; therefore, it is still the law.

[This Section just mysteriously and silently disappeared from the C.F.R.]

Submitted this 31 day of Jan. 2018, by

Daron-Ray Kraus

EXHIBIT	Page	Of
CFR-49	2	2

§ 29.22(a)-22

Title 26—Internal Revenue

ing extent of application of Treasury Decision 5567, relating to taxability of income of certain trusts:

1. Section 29.22 (a)-21, dealing with the taxation of trust income to the grantor within the principles of *Helvering v. Clifford*, 309 U. S. 331, was added to Regulations 111 by Treasury Decision 5488, approved December 29, 1945. Section 29.22 (a)-21 was amended by Treasury Decision 5567, approved June 30, 1947. Such section, as amended, is applicable only to taxable years beginning after December 31, 1945. However, it will be the policy of the Bureau, where no inconsistent policy of the Government are

Correspondence in regard to this mimeograph should refer to Coll. No. 6156, R. A. No. 1595, and the symbols TT:EM.

§ 29.22 (a)-22 *Trust income taxable to person other than grantor.* (a) Where a person other than the grantor of property transferred in trust has a power exercisable solely by himself to vest the corpus or the income therefrom in himself, the income therefrom shall be included in computing the net income of such person. Even though such a power has been partially released or otherwise modified so that the person holding it can no longer vest the corpus or the income of the trust in himself, the income shall continue to be taxable to such person if, after such release or modification, he has retained such control of the trust as would, within the principles of § 29.22 (a)-21, subject a grantor of such a trust to tax on the income thereof. This section shall not apply with respect to a power over income, as originally granted or thereafter modified, if the grantor is otherwise taxable under § 29.22 (a)-21. See also § 29.166-2.

(b) Section 22 (a) shall be applied in the determination of the taxability of trust income for taxable years beginning prior to January 1, 1946 without reference to this section.

[T. D. 5488, 11 F. R. 65]

CROSS REFERENCE: For statement of policy regarding extent of application of this section, relating to taxability of income of certain trusts, see note to § 29.22 (a)-21.

§ 29.22 (b)-1 *Exemptions; exclusions from gross income.* Certain items of income specified in section 22 (b) are exempt from tax and may be excluded from gross income. These items, however, are exempt only to the extent and in the amount specified. No other items are exempt from gross income except (a) those items of income which are, under the Constitution, not taxable by the Federal Government; (b) those items of income which are exempt from tax on income under the provisions of any act of Congress still in effect; and (c) the income exempted under the provisions of section 116. Since the tax is imposed on net income, the exemption referred to above is not to be confused with the deductions allowed by section 23 and other provisions of the Internal Revenue Code to be made from gross income in computing net income. As to other items not to be included in gross income, see sections 22 (k), 112, 119, 127 (c), and

§ 29.22 (b)-1 *Exemptions; exclusions from gross income.* Certain items of income specified in section 22 (b) are exempt from tax and may be excluded from gross income. These items, however, are exempt only to the extent and in the amount specified. No other items are exempt from gross income except (a) those items of income which are, under the Constitution, not taxable by the Federal Government; (b) those items of income which are exempt from tax on income under the provisions of any act of Congress still in effect; and (c) the

taxable to the grantor under the provisions of § 29.22 (a)-21 as amended by Treasury Decision 5567 not to assert liability of the grantor under these regulations for any part of the calendar years 1946 and 1947. The Bureau may, however, assert liability of the grantor in such a case under section 22 (a) of the Internal Revenue Code without reference to § 29.22 (a)-21 for any part of the calendar year 1946 or the calendar year 1947 preceding the termination of the grantor's control over the trust. The complete repayment by the grantor prior to January 1, 1948 of a loan of trust corpus or income made to him directly or indirectly prior to January 1, 1946, shall be considered, for the purposes of the applicability of this mimeograph, a termination (with respect to such loan) of the controls defined in paragraph (e) (3) of § 29.22 (a)-21, as amended.

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EXHIBIT	Page	Of
CFR-49	2	2

§ 29.22 (a)-22

Title 26—Internal Revenue

ing extent of application of Treasury Decision 5567, relating to taxability of income of certain trusts:

1. Section 29.22 (a)-21, dealing with the taxation of trust income to the grantor within the principles of *Helvering v. Clifford*, 309 U. S. 831, was added to Regulations 111 by Treasury Decision 5488, approved December 29, 1946. Section 29.22 (a)-21 was amended by Treasury Decision 5567, approved June 30, 1947. Such section, as amended, is applicable only to taxable years beginning after December 31, 1946. However, it will be the policy of the Bureau, where no inconsistent claims prejudicial to the Government are asserted by trustees or beneficiaries, not to assert liability of the grantor for any prior taxable year under the general provisions of section 22 (a) of the Internal Revenue Code if the trust income would not be taxable to the grantor under the regulations as amended.

2. IT-Mimeograph, Coll. No. 6071, R. A. No. 1544 (11 F.R. 12044), approved October 10, 1946, provided that where the grantor's control over a trust created prior to January 1, 1946 was terminated at any time during the calendar year 1946, with the result that the trust income on the last day of such calendar year was no longer taxable to the grantor under the provisions of § 29.22 (a)-21 of Regulations 111, it would be the policy of the Bureau not to assert liability of the grantor under such provisions for any part of the calendar year 1946. In view of the amendments made by Treasury Decision 5567 grantors who have not heretofore terminated their substantial ownership of the trust income under IT-Mimeograph 6071 may now desire to terminate such controls over the trusts as subject them to tax under the provisions of § 29.22 (a)-21 as amended by Treasury Decision 5567.

It will, therefore, be the policy of the Bureau where the grantor's control over a trust created prior to January 1, 1946 is terminated at any time prior to January 1, 1947 with the result that the trust income on the last day of the calendar year 1947 is no longer taxable to the grantor under the provisions of § 29.22 (a)-21 as amended by Treasury Decision 5567 not to assert liability of the grantor under these regulations for any part of the calendar years 1946 and 1947. The Bureau may, however, assert liability of the grantor in such a case under section 22 (a) of the Internal Revenue Code without reference to § 29.22 (a)-21 for any part of the calendar year 1946 or the calendar year 1947 preceding the termination of the grantor's control over the trust. The complete repayment by the grantor prior to January 1, 1948 of a loan of trust corpus or income made to him directly or indirectly prior to January 1, 1946, shall be considered, for the purposes of the applicability of this mimeograph, a termination (with respect to such loan) of the controls defined in paragraph (e) (3) of § 29.22 (a)-21, as amended.

Correspondence in regard to this mimeograph should refer to Coll. No. 6156, R. A. No. 1595, and the symbols IT-MIM.

§ 29.22 (a)-22 *Trust income taxable to person other than grantor.* (a) Where a person other than the grantor of property transferred in trust has a power exercisable solely by himself to vest the corpus or the income therefrom in himself, the income therefrom shall be included in computing the net income of such person. Even though such a power has been partially released or otherwise modified so that the person holding it can no longer vest the corpus or the income of the trust in himself, the income shall continue to be taxable to such person if, after such release or modification, he has retained such control of the trust as would, within the principles of § 29.22 (a)-21, subject a grantor of such a trust to tax on the income thereof. This section shall not apply with respect to a power over income, as originally granted or thereafter modified, if the grantor is otherwise taxable under § 29.22 (a)-21. See also § 29.166-2.

(b) Section 22 (a) shall be applied in the determination of the taxability of trust income for taxable years beginning prior to January 1, 1946 without reference to this section.

[T. D. 5488, 11 F. R. 95]

CROSS REFERENCE: For statement of policy regarding extent of application of this section, relating to taxability of income of certain trusts, see note to § 29.22 (a)-21.

§ 29.22 (b)-1 *Exemptions; exclusions from gross income.* Certain items of income specified in section 22 (b) are exempt from tax and may be excluded from gross income. These items, however, are exempt only to the extent and in the amount specified. No other items are exempt from gross income except (a) those items of income which are, under the Constitution, not taxable by the Federal Government; (b) those items of income which are exempt from tax on income under the provisions of any act of Congress still in effect; and (c) the income exempted under the provisions of section 116. Since the tax is imposed on net income, the exemption referred to above is not to be confused with the deductions allowed by section 23 and other provisions of the Internal Revenue Code to be made from gross income in computing net income. As to other items not to be included in gross income, see sections 22 (k), 112, 119, 127 (c), and

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26 CFR
§ 29.22(b)-1

This is my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified [REDACTED] & proof of my Liability *JK*
FROM: Doran Kraus Date: Jan. 31, 2018

TO: Jennifer Golden d.b.a: U.S. Attorney Case # 3:16-cv-05449-BHS

PUBLIC NOTICE -- CAVEAT:

As a Fiduciary Agent, You have an official paid duty & legal obligation to know the Law, and be well-disposed to use and honor it all.

Maxim: "Where the Law ends, Tyranny begins."

Do your due diligence¹ so no one can conclude that You operate in collusion for

DEPRIVATION OF RIGHTS UNDER COLOR OF LAW/Pretense of Office:

Attempting to cause a person to do something by stating that such action is required by law without referencing that law*, or when it is not actually required by law, can be a **felony crime**.

Summary:

***18 USC §242** makes it a crime for a person acting under color of any law to willfully deprive a person of a right or privilege protected by the Constitution or laws of the United States.

For the purpose of **§242**, acts under "color of law" include acts not only done by federal, state, or local officials within the their lawful authority, but also acts done beyond the bounds of that official's lawful authority (ultra vires), if the acts are done while the official is purporting to or pretending to act in the performance of his/her official duties. Persons acting under color of law within the meaning of this statute include police officers, prisons guards and other law enforcement officials, as well as judges, care providers in public health facilities, agents, and others who are acting as public officials. It is not necessary that the crime be motivated by animus toward the race, color, religion, sex, handicap, familial status or national origin of the victim.

The offense** is punishable by a range of imprisonment up to a life term, or the death penalty, depending upon the circumstances of the crime, and the resulting injury, if any:

TITLE *18, U.S.C. § 242

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both; and, [emphasis added]

if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and

if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse,

¹"One accepts advice of a revenue officer at his own peril." *United Block Co. v. Helvering* (1941, CA2) 123 F2d 704

NOTE: "[A] Government officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the government." *U.S. v. Stewart*, 234 F.Supp. 94 (1964)

This is my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified ██████████ & proof of my Liability OK.

FROM: Doran Kraus

Date: Jan. 31, 2018

or an attempt to kill, **shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

*Thus, to prove that you as agents associated with the IRS, are operating under explicit law answer these 3 questions, since notice of legal responsibility is "the first essential of due process of law":

1. The statutory authority that creates the liability for filing/paying Sub A income tax is:
 USC § _____ ? Explained below²
2. Cite the statute/law for 26 USC §6001 that makes "Every person liable...by this title."
 USC § _____
3. Does 26 USC §83 (provided for under Subtitle §61) govern taxation of property transferred at f.m.v. for services = labor, a cost basis? ☒ YES ☐ No

If any of these 3 questions cannot be answered by anyone associated with the Internal Revenue Service, wouldn't it apparent that the income taxes alleged by the IRS are assessed and collected without statutory authority?

As such, would such exaction of monies (from labor, esp.) only be paid and collected without statutory authority, under color of law and pretense of office? If so:

WARNING: Under federal law, 18 USC §242, it is illegal for anyone under the color of law to deprive any person of the rights, privileges or immunities secured by the U.S. Constitution, and under 18 USC 241³ it is illegal to conspire to violate such rights.

It is a felony punishable by up to 10 years in prison.

This can be, and must be, applied to local, state, or federal law enforcement or military personnel who abuse the rights of citizens, to preserve a nation under law.

² Since notification of legal responsibility is "the first essential of due process of law," & so I won't be operating unlawfully, accused of evading or defeating any tax*imposed, or any explicit known legal duty³ can an IRS agent cite a statute at large , or statutory authority¹ for indirect SubTitle-A income tax liability that you, a prosecutor legally relied upon requiring me, a non-federal ☒ person, to file or to pay it?

Answer: The statutory authority creating /*imposing liability for filing and paying indirect Sub-Title A income tax and regulations is/are found at U.S.C. § _____ /& .

Until this Q. is answered, all other IRS statements claims, & actions are extortionate, null & void *ab initio*.

³18 U.S. Code § 241 - Conspiracy against rights

If two or more persons **conspire** to injure, **oppress**, **threaten**, or **intimidate** any person in any State, Territory, Commonwealth, Possession, or District in the **free exercise** or enjoyment of **any right or privilege** secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, **with intent** to prevent or **hinder his free exercise** or enjoyment of any right or privilege so secured

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.

This is my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified True Bill & proof of my Liability JK.

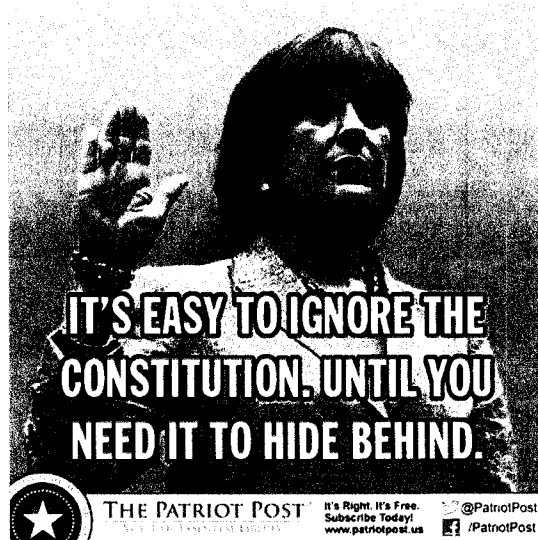
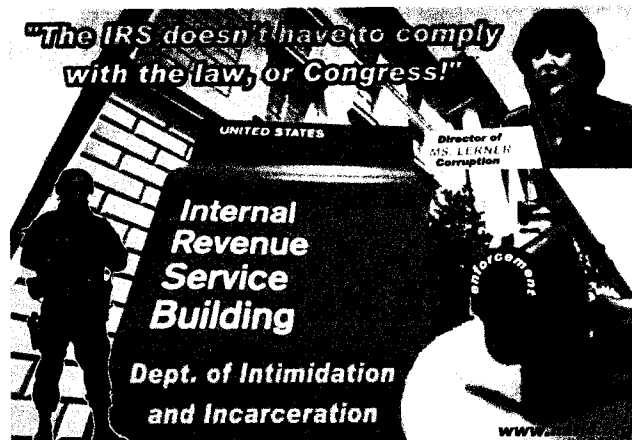
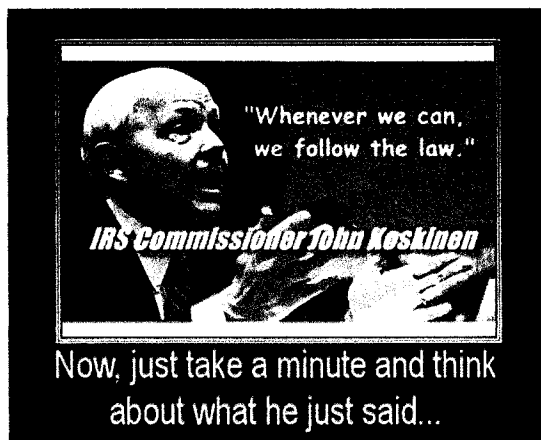
FROM: Doran Kraus

Date: Jan. 31, 2018

Otherwise the United States of America is not a lawful country, but another crime syndicate.

What evidence can you present to show that you are not operating under color of law?

"In U.S. law, the term 'color of' denotes the "mere semblance of legal right", the "pretense or appearance of" right; hence, an action done under color of law colors (adjusts) the law to the circumstance, yet said apparently legal action contravenes the law. Under color of authority is a legal phrase used in the United States indicating a person is claiming or implying the acts he or she is committing are related to and legitimized by his or her role as an agent of governmental power, especially if the acts are **unlawful**." *18 USC §242



All my rights reserved, by adhesion or otherwise, *nunc pro tunc*, [RCW 62A.1-308]

Submitted with respect for the letter and intent of the written law this 31 of Jan., 2018

This is my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified [REDACTED] & proof of my Liability *DK*
 FROM: Doran Kraus Date: Jan. 31, 2018

[... - ... - 7.586]

Not an accommodation [RCW 62A. 3-419]
 L.S. Doran-Kraus
 /s/

Reasonable suspicion that a felony has been committed translates into or equates to the right to arrest the felon with any necessary force.

(See *Shelburg v. City of Scottsdale*, #CV-09-1800-PHX-NVW, USDC Arizona (8/2010); *US v. Fullbright*, 105 F.3d 443 (CA9 1995) in MT; *US v. Grigg*, 498 F.3d 1070 (CA9 2007) in OR; *Tekle v. US*, 457 F.3d 1088 (CA9 2005) in CA; *Rhomberg v. Wilson*, 108 F.3d 339 (CA9 1996) in CA; *Collins v. Womancare*, 878 F.2d 1145 (CA9 1989); *Hopkins v. Bonvicino*, 573 F.3d 752 (CA9 2008); *Budnick v. Barnstable County Bar Advocates, Inc.*, #92-1933 (CA1 1993); *Aldrich v. Town of Milton*, Civil #2009-11282-JLT (USDC of Mass. July 9, 2012); *Holm v. Town of Derry*, Civil #11-cv-32-JD (USDC New Hampshire, Dec. 20, 2011); *US v. Gowen*, 40 F.2d 593, 596 (1930); *Carroll v. United States*, 267 US 132, 161, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790; *US v. Lindenfield*, 142 F.2d 829, 831 (CA2 1944); *US v. Swarovski*, 557 F.2d 40, 45 (CA2 1977);

Carroll v. US, 267 US 132, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790;
Brady v. US, 300 F. 540 (CA6 1924), cert. den. 266 US 620, 45 S.Ct. 99, 69 L.Ed. 472;
Richardson v. US, 217 F.2d 696, 698 (CA8 1954); *Hester v. Redwood County*, Civil #11-1690-ADM-JJK (USDC Minn. Aug. 6, 2012); *US v. Kriz*, 301 F.Supp. 1329 1331 (USDC Minnesota, Division III (July 25, 1969);

"It is the **duty and the right**, not only of every peace officer of the United States, but **of every citizen**, to assist in prosecuting, and in securing the punishment of, a breach of the peace of the United States. It is the **right**, as well as the **duty of every citizen**, when called upon by the proper officer to act as part of the posse comitatus in upholding the laws of the country." *Foss v. US*, 266 F. 881, 882 (1920);

Ward v. US, 316 F.2d 113, (1963); *Jack v. Rhay*, 366 F.2d 191 (CA9 1966);
Fernandez v. Klinger, 346 F.2d 210, 211-12 (CA9 1965); *Elkanich v. US*, 327 F.2d 417 (CA9 1964), cert. den. 377 US 917; *US v. Coplon*, 185 F.2d 629, 634, 28 A.L.R.2d 1041 (CA2 1950), cert. den. 342 US 920; *Dorsey v. US*, 174 F.2d 899 (CA6 1949), cert. den. 388 US 950 and 340 US 878; *State v. McClung*, 66 Wash.2d 654, 404 P.2d 460 (1965);
Smock v. Peppermill Casinos, Inc., #3:11-cv-00094-RCJ-VPC USDC Nevada (May, 2012);
Huang v. McEwen, Civil #09-0355-PA-JCG (USDC Central Dist. of Cal. April 26, 2012);
Stroh v. US, Civil #11-cv-00344-LTB-BNB (USDC Colorado, Sept. 17, 2012);
US v. Lima, 424 A.2d 113, 120 (1980)).

**Declaration with Evidence
of
IRS' Institutionalized Record Falsification Program
by
Robert A. McNeil
Forensic Accountant/Auditor**

EXHIBIT Page Of

False 1 6

I, Robert A. McNeil, affirm that:

1. I am a retired Forensic Accountant/Auditor, located in Marble Falls, Burnet County, Texas.
2. I have more than 35 years of experience auditing the books and records of companies ranging in size and scope from local vendors to some of the world's largest domestic and international corporations.
3. During the 20-year consulting phase of my career, I was retained by law firms, CPA firms, the Department of Justice, major oil & gas companies, and individuals to assist them with contract disputes, arbitrations, lawsuits, and other matters, here in America and in several foreign countries.
4. I prepared this declaration to provide a written record of my findings and conclusions based on my examination of the evidence in each of the below-listed lawsuits filed in the District Court of the United States for the District of Columbia to enjoin the IRS' institutionalized record falsification scheme, as it relates to so-called "non-filers".

Finding Scope and Summary

5. For this analysis I reviewed and compared the Individual Master File (IMF) records IRS maintains for eight victims IRS labels "non-filers": Messrs. Ellis, DePolo, Dwaileebe, Crumpacker, Morris, McGarvin and myself, McNeil and Ms. Podgorny.
6. I also reviewed other documents created by IRS for the same years, including but not limited to "Income Tax Examination Change Forms 4549" IRS mailed directly to each victim. Each was falsified in the precise same manner, and each Form 4549 was used by IRS to give the false appearance IRS executed a substitute income tax return, when IRS never executes substitute income tax returns on any date.
7. Since each IMF record and other documentation reviewed were falsified in precisely the same manner, I conclude IRS is operating an institutionalized, systematic, invariable, felonious program to falsify its records concerning "non-filers", to ultimately create the appearance in its records of "deficiencies" supposedly owed by victims when Congress imposed no duty to file or pay income tax on "non-filers". IRS and DoJ use the falsified records to justify seizures, forfeitures and criminal prosecutions of victims.

8. And since I am aware no government agent is, or can be, authorized to commit crimes to enforce the law, the now-revealed existence of the invariable institutionalized IRS record program proves that Congress imposed no duty upon Americans to file income tax returns, since the Commissioner of IRS must commit crimes to create the appearance of actionable deficiencies.

Findings

I discovered precisely similar falsifications in each record of the sampling, Exhibits A-H, as well as in further documentation provided for my review by victims, to wit:

Example 1.

In precisely the same manner in each IMF appended hereto as Exhibits A-H, I discovered each was falsified to show a "RET RCVD DT", or "return received date" with a related "document locator number" showing the subject of the supposed return to be a Form 1040A, even though IRS simultaneously labels each victim a "non-filer"(!). Since "non-filer's", by definition, don't file returns, and since IRS never executes substitute income tax returns either, that repetitive falsification, (that IRS received a phantom return on a claimed date), across the entire sampling of IMF records is evidence IRS is operating an invariable, institutionalized, systematic, felonious record falsification program against "non-filer"/victims.

Example 2.

In precisely the same manner in each IMF appended hereto as Exhibits A-H, I further discovered that on the same date the phrase "RET RCVD DT" was made to appear in each IMF, the record was also made to reflect a supposed "amount due" of "0.00". Zeros have significance in computer records. Since, in the Exhibits, a return was supposedly received by IRS when none was, which also reflected an amount due of "0.00" when no amount whatsoever was ever actually computed on that date, IRS uses the "0" amount as a placeholder to trigger its summary authority under 26 USC 6020(b) to later audit the records it maintains concerning victims, then amend the "0.00" amount to make it reflect a collectable deficiency amount, as shown below. Restated, unless a taxpayer makes a sworn claim showing at least a zero amount due, IRS has to 'game' its IMF software to make it appear a return was received by IRS on claimed dates, and which return supposedly showed a "0.00" amount due.

[That standard falsification across the entire sampling of IMF records reviewed proves IRS is operating an invariable, institutionalized, systematic, felonious record falsification program against "non-filer" victims.

Example 3.

In precisely the same manner in each IMF appended, Exhibits A-H, I also discovered proof that IRS personnel initialized in every single annual IMF record (an annual record is known to IRS as a "tax module") an accounting "transaction" in a related database known as the "Audit Information Management System" (AIMS), which transaction is known to IRS as a "TC 424", (which was almost immediately thereafter concealed, as shown below).

The AIMS database appears to IRS employees to be the same as the IMF, but the two are actually separate. IRS software experts know the AIMS database has none of the same

strict program protections written into AIMS as does the IMF, and that entries made in AIMS can be used to circumvent Master File program parameters.

The systematic use, across the sampling, by IRS of the AIMS database to bypass the stringent protections written into the IMF software and to insert data into an IMF module of a targeted "non-filer", which information would otherwise be rejected if attempt was made to enter it directly into the IMF module, (as shown below) is further evidence IRS is operating an invariable, institutionalized, systematic, felonious record falsification program against "non-filer"/victims.

Example 4.

In precisely the same manner in each IMF appended, Exhibits A-H, the TC 424 entered into the AIMS data base was accompanied by an override code known to IRS as "push code 036". The simultaneous entries in AIMS of the TC 424 with push code 036 caused the IMF record for each tax year in question to falsely reflect that a "SFR"¹ supposedly had been executed by IRS on certain dates appearing in the IMF, when no substitute income tax return was executed on the date when the TC 424 transaction was made in the AIMS, or on any other date.

That standard falsification across the sampling of Exhibits is yet more evidence IRS is operating an invariable, institutionalized, systematic, felonious, record falsification program against "non-filer"/victims.

Example 5.

In precisely the same manner in each IMF appended, Exhibits A-H, I also discovered that each showed undeniable proof that a transaction known to IRS software experts as a "TC 425" was made immediately after the transaction numbered 424 with push code 036, to remove from view in each IMF the preceding 424 transaction. Thus, IRS software experts concealed the 424/036 transaction whereby IRS inserted the baseless phrase "SFR 150" into each IMF transcript.

That standard falsification across the sampling of Exhibits A-H is more evidence IRS is operating an invariable, institutionalized, systematic, felonious, record falsification program against "non-filer"/victims.

There are numerous other precisely similar falsifications among the records IRS maintains concerning "non-filer"/victims which can be demonstrated, and from which can be adduced IRS is engaged in an institutionalized criminal program to fabricate in IRS records the appearance of deficiencies which otherwise would not exist by law. But for the purpose of keeping this Declaration short and readable, those examples are not included herein. Those will be provided upon request.

¹ SFR means "substitute for return", which the casual reader is intended to mistakenly infer means substitute income tax return. There is no evidence I have seen that IRS executes substitute income tax returns, or that any IRS employee has ever sworn to have executed one. I have observed at least 3 instances where the Commissioner of IRS has publicly stated his authority to execute substitute returns is limited to employment, excise and partnership tax matters, and does not apply to the income tax. Hence the layered fraud to make the unwitting IMF reader infer a substitute INCOME TAX return was executed when one never occurs.

This is my TBoR 26 USC §7803(a)(3)(A-D), 31 CFR 0.207 official inquiry to collect info of IRS authority & my obligations
→ & my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified True Bill & proof of my Liability* _____.

Conclusions

- A. For so-called "non-filers", IRS creates the appearance of income tax "deficiencies" only after repeatedly, in invariable fashion, falsifying both its internal and external records. Falsifying federal records has been proscribed by Congress as a crime in 18 USC §1001.
- B. IRS creates the so-called "deficiencies" only after circumventing the IMF software program protections to make it appear IRS executed substitute income tax returns on certain claimed dates, when IRS never executes substitute income tax returns on any date.
- C. The creation of pretended "deficiencies" by database fraud simultaneously creates the appearance of a duty to file owed by a victim, thereby, providing IRS colorable authority to enforce collection/criminal prosecutions.
- D. If an American doesn't file an income tax return, the IRS claims it has the authority, under 26 USC §6020(b), to create one for him/her, yet the Commissioner publicly concedes 6020(b) applies only to excise, employment and partnership taxes, and it turns out IRS never executes substitute INCOME TAX returns on any date, yet falsifies its records to show it supposedly did on specific claimed dates.
- E. Without the appearance of "deficiencies" created by fraud in IRS' internal records and subsequent certifications based thereon, there would be no prosecutions of "non-filers" for "willful failure to file" a return, supply information, or pay the income tax, under 26 USC §7203;
- F. And, since Congress cannot authorize commission of criminal acts, such as falsifying government records to enforce the income tax, it is clear that the systemic, institutional fraud I have documented herein, occurring in the records of IRS concerning "non-filers", proves Congress did not, in fact, impose any duty upon Americans to file income tax returns.

Please refer to the marked Exhibits attached hereto and listed below for evidence of IRS' invariable, systemic, institutionalized fraud.

✓ EXHIBIT A Cause No. 1:14-CV-471 (ABJ)
Ellis v. Commissioner, et al.
2007

EXHIBIT B Cause No. 1:15-CV-1288 (CKK)
McNeil v. Commissioner, et al.
2006

EXHIBIT C Cause No. 1:15-CV-2039 (RMC)
DePolo v. Ciruolo-Klepper, et al.
2004

EXHIBIT D Cause No. 1:16-CV-420 (CRC)
Dwaileebe v. Martineau, et al.
1996

} Available upon
written request

This is my TBoR 26 USC §7803(a)(3)(A-D), 31 CFR 0.207 official inquiry to collect info of IRS authority & my obligations
→ & my Offer to Pay IRS upon receipt under APA/FDCPA & RRA, of a certified True Bill & proof of my Liability* _____.

EXHIBIT E Cause No. 1:16-CV-1053 (TSC)
Crumpacker v. Ciraolo-Klepper, et al.
2002

EXHIBIT F Cause No. 1:16-CV-1384 (CKK)
Morris v. McMonagle, et al.
2009

EXHIBIT G Cause No. 1:16-CV-1458 (EGS)
McGarvin v. McMonagle, et al.
1993

EXHIBIT H Cause No. 1:16-CV-_____
Podgorny v. McMonagle, et al.
2005

Available upon
written Request

UNDER PENALTY OF PERJURY, I DECLARE THAT THE ABOVE AND FOREGOING
REPRESENTATIONS ARE TRUE AND CORRECT TO THE BEST OF MY
INFORMATION, KNOWLEDGE, AND BELIEF.

Robert A. McNeil

Robert A. McNeil

August 28, 2016

Date

If this presentation of fact and law re: "IRS' Institutionalized Record Falsification Program" is not timely refuted in writing, such tacit procuration by IRS will be a Default admission of Fraud & the limited nature and authority of the IRS and the Secretary to only excise tax filing issues under internal revenue laws, Subtitles D, E, and F of Title 26 / I.R.C.

I submit this substantive 'Declaration with Evidence' with respect for the letter and intent of
the written law, as a free actual live natural private human being & one of the people.

I am not a person, and nowhere (statutorily or otherwise) defined as a 'taxpayer'."

All my rights reserved, by adhesion or otherwise, *nunc pro tunc*, RCW 62A.1-308

MAXIMS: *Where the law is vague, there is no law. Once a fraud, always a fraud. Fraud vitiates all contracts.*

Respectfully submitted this 31 day of Jan., A.D. 2018.

IRS VAL-1 File # [. . . - 7586]

DORAN R KRAUS, a cestui que Trust
not an accommodation RCW 62A.3-419
By: Doran-Ray Kraus
Doran-Ray Kraus, Limited Trust Partner

SC MFTRA

Page(23)

000285

EXHIBIT A

PAGE NO-0019 TAX PERIOD 30 200312*CONTINUED

IMF MCC TRANSCRIPT-COMplete

EMP NO 79-293-03743

ACCOUNT NO -8039

06-22-2011

NAME CONT- ELLI

CYCLE-201125

DLN = Document Locator Number

IRS Disclosure Office responses to Freedom of Information Act (FOIA) requests for DLNs with a high number of 8's and 0's, such as this one, have proven that no document exists related to such DLN.

The phrase SFR 150 was entered into the IMF module without relation to any paper document. It was computer generated, and no return whatsoever was created on that date.

* TAX PERIOD 30 200712 *

REASON CD-

MOD EXT CYC-201125

FS-1 TFRP- CRINV- LIEN-4
TDA COPYS-7262

29247-700-00193-0

CAF- FZ>T -

TDI COPYS-

HISTORICAL DO-62 BWNC- BWI-

INT TOLERANCE- MATH INCREASE-
MF MOD BAL- 16,054.29

ACRUED INTEREST- 371.04 07042011

CSED-11152020

ACRUED PENALTY- 712.04 07042011

RSED-04152011

FMS-3IA CD-0

ARDI-0

ASED-00000000

(A) SFR 150 02082010

0.00

05 201004

(B) RET RCVD DT-01132010

29210-888-00000-0 CD-

SRC-0

PREPARE IND-0 PREPARE TIN-

TAX PER T/P-

0.00

E/C- AGI-

39,311.00

FARM- MF P-

FOREIGN- TYPE COOP-1 LAST YR 1120C-+

XRF-

AEIC-

0.00

NAI-

EXMPT-01 NRGY-

0.00

LTEX-

TAXABLE INC-

30,561.00

PENALTY SUPP-1000 SET-

5,977.00

TOTAL WAGES-

0.00

MDP-

TOTAL INC TX-

0.00

EST TAX BASE-

0.00

PR YR BASE-

0.00

SHORT YR CD-

ES FORGIVENESS %- 0

USVI-0

I examined the dates above and discovered that a return of some sort was received on January 13, 2010 (B), which is 27 days earlier than the Substitute For Return (SFR) was supposedly created on February 8, 2010 (A).

This was the first indicator of fraud.

*****CO NTINUED ON NEXT PAGE*****

"If it is law, it will be found in the books; if it is not to be found there, it is not law." ←
Boyd v. U.S., 116 U.S. 616. So, can IRS put my finger on the letter of the law re: my liability?

Court rulings on taxation:

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without the opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized."

Botta v Scanlon 288 F.2d. 504.508

"Revenue laws relate to taxpayers and not to non-taxpayers.

The latter are without their scope. No procedure is prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law With them Congress does not assume to deal and they are neither of the subject nor of the object of the revenue laws." *Economy Plumbing & Heating v. US*, 470 F2d. (1972)

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability."

Bothke v. Fluor and Terry, 713 F.2d 1405, at 1414 (1983).

Liability is created by Statute. One depending for its existence on the enactment of the statute, and not on the contract of the parties. *Dietrich v. Copeland Lumber Co.*, 154 P. 626, 628 28 Idaho 312. One which would not exist but for the statute. *Frank Shepard Co. v. Zachary P. Taylor Pub. Co.*, 138 N.E. 409, 410, 234 N.Y. 465; *Cannon v. Miller*, 22 Wash2d 227, 155 P.2d 500, 507, 508, 157 A.L.R. 530. *Black's 4th Ed.*

The U.S. Supreme Court has stated:

"In view of other settled rules of statutory construction, which teach that a law is presumed, in the absence of clear expression to the contrary, to operate prospectively, if doubt exists as to the construction of a taxing statute, the doubt shall be resolved in favor of the taxpayer. [*Hassett v Welch.*, 303 U.S. 303, pp. 314-315, 82 L Ed 858. 1938]

"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid" (bold, underline added)- *Spreckels Sugar Refining Co. v. McClain*. 192 U.S. 397, p-416, 1904,

"It is settled that when the law is vague or highly debatable, a defendant - actually or imputably - lacks the requisite intent to violate it." *U.S. v Critzer*, 498 F.2nd 1160 (4th Cir. 1974)

Is IRS violating due process of law? – under color of law?

"[A] statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law."

***Connally v. General Construction Co.*, 269 U.S. 385, 391 (1926)**

◇◇◇◇◇

Consider these:

- The constitutional rights of respondents are not to be sacrificed or yielded to the violence and disorder which have followed upon the actions of the Governor and Legislature...
- A void act cannot afford any protection to the officers who execute it.
- All who assist in the execution of a void order are trespassers in the law.
- **If it is not within the officer's statutory powers or, if within those powers. . . if the powers, or their exercise in the particular case, are constitutionally void.**
- Judicial power is never exercised for the purpose of giving effect to the will of the Judge
- The federal courts should never be accomplices in the willful disobedience of a Constitution they are sworn to uphold.
- Conduct that is beyond the officer's powers **is not** the conduct of the sovereign.
- Where the officer's powers are **limited by statute**, his actions beyond those limitations are considered individual and not sovereign actions. The officer is not doing the business which the sovereign has empowered him to do or he is doing it in a way which the sovereign has forbidden. The officer's actions are *ultra vires*; his authority and actions therefore may be made the object of specific relief.

IRS Ordered to Sign Interrogatory Responses Under Oath

TaxProfBlog has the story. In *Swanson-Flo systems Co. v. Commissioner*, No. 27975-11 (July 18, 2013), the U.S. Tax Court has held that the Internal Revenue Service is bound by the same rules affecting taxpayers involved in disputes before the Court.

In *Swanson*, the taxpayer served interrogatories on the IRS in the course of discovery. Tax Court Rule 71(c) requires that all interrogatory responses be made under oath (similar requirements are in place in most federal and state courts; see, e.g., **Federal Rule of Civil Procedure 33(b)(3)**). Despite this requirement, the IRS's responses to the interrogatories in *Swanson* were followed only by a standard signature block. The Court held that the IRS had failed to comply with Rule 71(c) and ordered that the **IRS produce interrogatory responses under oath** by the end of July, 2013.

CONGRESS.GOV

H.R. 1 - An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

115th Congress 2017-2018

Sponsor: Rep. Brady, Kevin [R-TX-6] (Introduced 11/02/2017)

Committees: House - Ways and Means

Committee Reports: H. Rept. 115-409; H. Rept. 115-468 (Conference Report)

Latest Action: 12/22/2017 Securus Public Law No: 115-97. (All Actions)

Roll Call Votes: There have been 29 roll call votes

Tracker: Introduced Passed House Passed Senate Re:

Text (7)

Shown Here:
Enrolled Bill

H. R. 1

Constitutional Authority Statement

(Congressional Record Volume 163, Number 178 (Thursday, November 2, 2017))
From the Congressional Record Online through the Government Publishing Office (www.gpo.gov)
By Mr. BRADY of Texas.

H.R. 1.
Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 1 of the Constitution of the United States.
[Page H8444]

About Constitutional Authority Statements

On January 5, 2011, the House of Representatives adopted an amendment to House Rule XII, Rule XII, clause 7(c) requires that, to be accepted for introduction by the House Clerk, all bills (H.R.) and joint resolutions (H.J.Res.) must provide a document stating "as specifically as practicable the power or powers granted to Congress in the Constitution to enact the bill or joint resolution."

One Hundred fifteenth Congress of the United States of America

AT THE FIRST SESSION

Begun and held at the City of Washington on Tuesday,
the third day of January, two thousand and seventeen

An Act

To provide for reconciliation pursuant to titles II and V of the
concurrent resolution on the budget for fiscal year 2018.

Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled,

TTT F, I

Close

November 2, 2017

CONGRESSIONAL RECORD—HOUSE

H8444

Constitutional Authority Statement

November day, an awareness small business.

By Ms. TELLO of

H. Res. 604. A

Rules of the House require each Member, the House to complete harassment prevention in employment which is in compliance, and for other Committee on Ethics, and in addition to the Committee on House Administration, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

CONSTITUTIONAL AUTHORITY STATEMENT

Pursuant to clause 7 of rule XII of the Rules of the House of Representatives, the following statements are submitted regarding the specific powers granted to Congress in the Constitution to enact the accompanying bill or joint resolution.

By Mr. BRADY of Texas:

H.R. 1.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 1 of the Constitution of the United States.

By Mrs. MIMI WALTERS of California:

H.R. 4219.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8.

By Mr. GRIFFITH:

H.R. 4220.

Congress has the power to enact this legislation pursuant to the following: This bill is enacted pursuant to the power granted to Congress under Article I, Section 8, Clause 18 of the United States Constitution.

By Mr. SMITH of New Jersey:

H.R. 4221.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3 } Article I, Section 8, Clause 4 } Article I, Section 8, Clause 18 }

By Ms. BONAMICI:

H.R. 4222.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8.

By Mr. ENGEL:

H.R. 4223.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18 of the Constitution.

By Ms. HANABUSA:

H.R. 4224.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8.

By Mr. HUDSON:

H.R. 4225.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8.

By Mr. KIND:

H.R. 4226.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3.

By Mr. LATTI:

H.R. 4227.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18.

The Congress shall have Power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. MCKINLEY:

H.R. 4228.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3 "To regulate Commerce with foreign Nations, and among the several States, and with the Indian

By Mr. McMORRIS RODGERS:

H.R. 4229.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3 "To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes."

By Mr. MEADOWS:

H.R. 4230.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3: The Congress shall have Power to regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes.

Article I, Section 8, Clause 18: The Congress shall have Power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. NORMAN:

H.R. 4231.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 of the U.S. Constitution.

By Mr. POCAN:

H.R. 4232.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18 of the Constitution of the United States, which states: The Congress shall have the power to make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof."

By Mr. RENACCI:

H.R. 4233.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 1: "Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States."

By Mr. RENACCI:

H.R. 4234.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8. To make all Laws which shall be necessary and proper for carrying

into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. SMITH of New Jersey:

H.R. 4235.

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 3.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions, as follows:

H.R. 83: Mr. RENACCI.

H.R. 173: Mr. ZELDIN, Ms. WASSERMAN SCHULTZ, Mr. JEFFRIES, Mr. AL GREEN of Texas, Mr. COLLINS of Georgia, and Mr. GOSAR.

H.R. 394: Mr. ROKITA and Mr. DUNN.

H.R. 535: Ms. JACKSON LEE.

H.R. 548: Mr. DESJARLAIS.

H.R. 564: Mr. LOUDERMILK.

H.R. 620: Mr. TAYLOR, Mr. FRANCIS ROONEY of Florida, and Mr. HOLDING.

H.R. 632: Mr. ENGEL.

H.R. 643: Mr. ROKITA.

H.R. 719: Mr. ROKITA.

H.R. 747: Mrs. BLACK.

H.R. 771: Mr. BEN RAY LUJAN of New Mexico.

H.R. 809: Ms. TENNEY.

H.R. 909: Mr. BERA.

H.R. 947: Mr. PANETTA and Ms. MAXINE WATERS of California.

H.R. 972: Mr. TONKO.

H.R. 1038: Mr. GOHMERT.

H.R. 1046: Mr. ALLEN, Mr. NOLAN, Mr. DIAZ-BALART, and Mr. RUTHERFORD.

H.R. 1057: Mr. SMITH of Nebraska and Mr. GOMEZ.

H.R. 1098: Ms. ESTY of Connecticut, Mr. CARSON of Indiana, and Mrs. BROOKS of Indiana.

H.R. 1158: Ms. FUDGE.

H.R. 1164: Ms. MCSALLY.

H.R. 1178: Mr. GARTZ, Mr. GOHMERT, and Mr. LABRADOR.

H.R. 1264: Mr. MOOLENAAR.

H.R. 1284: Mr. ROKITA.

H.R. 1406: Ms. MATSUI, Mrs. BUSTOS, and Mr. BEN RAY LUJAN of New Mexico.

H.R. 1444: Mr. POLIS.

H.R. 1478: Ms. KAPTUR.

H.R. 1496: Mr. ROYCE of California, Mr. DENHAM, Mrs. MIMI WALTERS of California, Mr. MCCLINTOCK and Mr. LAMALFA.

H.R. 1515: Ms. SANCHEZ.

H.R. 1516: Ms. MAXINE WATERS of California.

H.R. 1552: Mr. BUDD.

H.R. 1650: Mr. O'ROURKE.

H.R. 1661: Ms. ESTY of Connecticut, Ms. SCHAKOWSKY, and Mr. VALADAO.

H.R. 1683: Mr. YOHO, Mr. BRADY of Pennsylvania, Mr. RUTHERFORD, and Miss GONZALEZ-COLON of Puerto Rico.

H.R. 1730: Mr. NADLER, Mr. BRADY of Pennsylvania, and Ms. JAYAPAL.

H.R. 1739: Ms. SANCHEZ.

H.R. 1953: Mr. BUTTERFIELD.

H.R. 1976: Mr. NORMAN.

H.R. 2079: Ms. TSONGAS.

H.R. 2092: Mr. RENACCI and Mr. NOLAN.

H.R. 2327: Mr. AL GREEN of Texas, Mr. LARSEN of Washington, and Mr. THORNBERRY.

H.R. 2366: Mr. ELLISON and Mr. O'ROURKE.

H.R. 2437: Mr. BARLETTA.

H.R. 2452: Mr. THOMPSON of California.

H.R. 2506: Mr. BRADY of Pennsylvania.

H.R. 2591: Mr. DUNN, Mr. WALBERG, Mr. WITTMAN, and Mr. FLORES.

H.R. 2603: Mr. ESTES of Kansas.

H.R. 2651: Mr. ESTES of Kansas, Mr. GARRETT, and Ms. MENG.

Attached from OPEN / SAVE = <<http://files.mail-list.com/m/paycheck-piracy/The-Broken-Tax-System-Final-PDF-to-Distribute-1.pdf>> 298 Kb

MEMO OF LAW RE: The Broken Tax System Final PDF to Distribute (1).pdf Date: January 17, 2018

CONGRESS JUST BROKE THE U.S. TAX SYSTEM WITH THEIR NEW INCOME TAX LAW (H.R. 1 - Dec. 2017)

The new federal personal income tax law, H.R. 1, - that was just enacted into law by Congress in December 2017, and already made effective as of January 1st, 2018, has the **immediate** legal effect of:

1. completely **disemboweling** and **destroying** the I.R.S.' current personal income tax collection and enforcement **practices** and **operations**, by **removing them entirely and completely from all legitimate constitutional authority** to act to enforce the *direct* taxation of *income* under the 16th Amendment, as *practiced* for the last 60 years;
2. strips the federal Department of Justice naked in the courtroom of all of its illegitimate constitutional arguments that have been made in the courtroom for the last 60 years, to sustain the federal court's (both district and tax courts') erroneous enforcement of a direct and un-apportioned tax upon the income of We the American People under alleged authority of the 16th Amendment; and
3. completely exposes the federal judiciary's unlawful enforcement of the federal personal income tax under the 16th Amendment over the last 60 years of American history, as nothing but a complete and total judicially committed fraud that plainly and clearly can now be seen as the true judicial conspiracy of sedition that it is, - to undermine and remove the constitutional limitations placed upon the federal taxing powers, in order to enforce the unconstitutionally direct taxation of the labors and work ("wages" and "salaries") of the American People, in order to fund, not the legitimate operation of the government, but the constitutionally unauthorized progressive, liberal, Fabian, socialist programs effecting the re-distribution of wealth that have been by used by the politicians to create the welfare based, class warfare system of taxation that has resulted in the divisive destruction of America, its people's Freedom, Liberty, private property, and equal rights; - by expanding the judicial authority beyond that which is constitutionally authorized, to enable the federal judiciary to constitutionally usurp the legislative authority of the Congress, through the judicial enforcement of only the perverted judicial Fabian opinions they issue, in place of the actual written constitutional tax law that is authorized and exists.

What ? You may say - that's crazy. What the hell are you talking about ? It's the same tax its always been! There's nothing new in the law that could do that !

Yea, - that's right, it's the same income tax law that it has always been, and now they have admitted it on the Congressional Record, and their world is about to change, - well, actually **implode**.

Congress has no idea of what they have done, or of the true extent or size of the catastrophe within the tax enforcement system, that they have wrought with the new income tax law, and few Americans, if any have realized it yet, - but any honest lawyer will tell you (after reading this) that everything you are about to read (and have read up to this point in this article) is irrefutably true.

FACT: For the last 60 years the IRS has been issuing income tax collection correspondence to Americans asserting that American citizens owe the payment of an income tax on their work, because of the adoption of the 16th Amendment. This claim to legal authority is all over their website; it is in their "frivolous Arguments" publications, where they repeatedly assert the income taxing authority under the 16th Amendment, and label as frivolous any reference made to the limitations on the taxing powers imposed under Article I of the Constitution; and, it is in the pleadings made on the record of the court by the United States as a plaintiff, in every tax case prosecuted in the federal courts in the last 30 years.

FACT: The Department of Justice attorneys argue in every single income tax case prosecuted in the federal courts, that the income tax is owed by the individual defendant as a function of the 16th Amendment alone, without use or need of any "applicability" of the authorized indirect Article I, § 8, impost, duty and excise taxing powers.

FACT: For the last 60 years the federal courts have been wrongfully allowing and upholding the constitutionally prohibited, and therefore unconstitutional, direct taxation of the alleged gross income of the American People, created as a function of all of their labors and work, as a direct tax without apportionment, under alleged authority conferred under the 16th Amendment to tax "... income, from whatever source derived, without apportionment, and without regard to any census or enumeration."

FACT: The 16th Amendment has no enabling enforcement clause in it, that would constitutionally authorize the U.S. Congress to write any law to enforce any power alleged newly created or authorized under authority of the Amendment alone.

FACT: There are Amendments to the Constitution, both before and after the 16th Amendment, that do have and clearly contain an enabling enforcement clause within them, irrefutably proving the absence within the Amendment, of such alleged grant of any new enforceable power, is intentional.

FACT: In assessing the legal effect of the 16th Amendment, the Supreme Court plainly said in 1916 that "the Sixteenth Amendment conferred no new power of taxation". "... The provisions of the 16th Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged ..." *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-13 (1916)

FACT: The Article I, § 8, clause 1, authorities to tax only indirectly, by uniform impost, duty and excise, do not reach the labors of the American people with legal effect. This is why the federal government has argued for sixty years that the 16th Amendment was the sole basis for the enforcement of the income tax imposed by Section 1 of Title 26 United States Code (Title 26 is also called the I.R.C.).

.....

The new income tax law enacted under H.R. 1, is **not** the 16th Amendment **at all**, but relies solely on **"ARTICLE I, § 8, CLAUSE 1 of the Constitution of the United States."** for its authority. *Uh-oh!* You mean it **isn't** the 16th Amendment, and that claim of constitutional authority under Amendment 16 as legal foundation to sustain the imposition and enforcement of the personal *income* tax, **can never** be made by the IRS, or in court by the United States attorneys, again, - **ever** !! In neither civil, **nor** criminal, tax prosecutions.

Finally, the true and correct constitutional authority for the federal personal income tax is plainly and clearly specified in the law, on the Congressional House record, as being established under **only Article I, § 8, clause 1** of the U.S. Constitution, which contains **only** the grant of the required constitutional authority to tax, *indirectly, by impost, duty and excise*, which **powers, by law** (Title 15 USC §17) do not lawfully reach the *labors or income* of the American People with *force of law* though the proper and lawful invocation and enforcement upon individual *persons* of **only** the granted *indirect* taxing powers.

The new income tax law, H.R. 1, by **completely removing** the 16th Amendment as an arguable constitutional basis and legal foundation, or as the applicable constitutional authority that is *allegeable* as the constitutional authority for the imposition, withholding, collection, and enforcement of the personal income tax in the federal courts *as a direct tax*, - **completely strips** the IRS, the DOJ, and the federal judiciary of all of their lawful ability to legally enforce on American citizens after January 1st, 2018, the federal personal income tax in the federal courts as it has been practiced since 1945.

It's over. The IRS, the DOJ, the federal judiciary are all **eviscerated**. The **monstrous income tax FRAUD** perpetrated by the federal courts on the American People is fully exposed now, naked to the world, and the behavior and *opinions* of the federal judiciary are exposed as nothing but the **treasonous sedition** they have always been. *i.e.: communistic and not constitutional.*

Repugnant, disgusting, corrupted, polluted, perverted, **ultra vires** *judicial* behavior and *opinions*, all committed for sixty years outside of the granted constitutional authority that exists for the court to lawfully act under, is all exposed. Naked to the world as *the Emperor wears no clothes*.

It has all been **conspiratorial judicial theft**. Nothing more, and nothing less. The judicial crimes of the last sixty years, fraudulently perpetrated on the American People by the federal judiciary in the *name of tax* has all been pure *unlawful and wrongful conversion* of the constitutionally protected *private property* of *We the People*, under *color of law*, under *color of office*, and in the *name of tax only*; - **for there is no law** because **none is authorized**, and there is no *enforceable direct tax* or taxing power conferred under the 16th Amendment, because no such *power* is constitutionally made enforceable against the individual *person*³, as opposed to one of the "*several states*". ³ Article 1, § 2, clause 3 - "Representatives and direct Taxes shall be apportioned amongst the several states which may be included within this Union"

All American citizens, in all 50 states, are all now **EXEMPT** by constitutional law from any required payment or withholding of the federal personal income tax from their paycheck, earned at their place of employment in one of the fifty states, and everyone should therefore now claim **EXEMPT** on their W-4, as provided in law thereupon, under the *supremacy-clause exemption* from withholding, that is made at Title 26 USC (IRC) § 3402(n), for **informed** employees to claim.

"Google" it, - "H.R. 1 Constitutional Authority Statement". See for yourself.

Without the use of the 16th Amendment to erroneously allege a *direct tax* on *income* that is owed by all *persons*, there can be no lawful enforcement of the personal *income* tax on the *income* of the American People, by any Department, Agency, *Service*, or any other group of men that exist within the federal government, - like the IRS, the DOJ, the federal judiciary, or even the "United States of America" (as a plaintiff in the courts), without there first being the **clear applicability** of some **impost, duty, or excise tax to measure**, that lawfully and properly taxes the underlying *taxable* (business, commodity, or trade based) activity from which the income is derived. So, if there is no *impost, duty, or excise tax* that exists in the written law of the United States Code (the written laws) that applies to the underlying *taxable* activity, resulting in *taxable income*, then there is no **amount of "gross income"** to **measure** as tax.

And, since there is no *impost*, *duty*, or *excise* tax that exists in the written law of the United States Code (the written laws) that reaches either the "*wages*" or "*salary*" of the American People, earned by *Right*, as those *terms* ("*wages*" and "*salary*") are not included in IRC § 61 defining the *sources of gross income* constituting *taxable income* of an American citizen; - but the terms are specifically included in IRC § 1441(b), wherever "*wages*" or "*salary*" are earned by the **non-resident alien person** that is identified in law under IRC § 1441(a).

And, since it is **only the foreign person** who is made subject under the provisions of IRC §§ 7701(a)(16), to the collection of the federal personal income tax imposed in the code sections of Subtitle A (Chapters 1-6) of Title 26, which is where the original 1913 *income tax* laws are found in today's law. Subtitle A is the body of law that was enacted by Congress in 1913 as the federal personal income tax law, enacted under the original *income tax* legislation of the *Underwood-Simmons Tariff Act of Oct. 3, 1913*, then it has now become impossible (under the new H.R. 1 *income tax* law, under Article I, § 8, authorities) for any party or *person* to lawfully withhold or collect any federal *income* tax from the payments made to an informed American citizen in one of the fifty states!

Oh, by the way, a **Tariff**, as enacted within the *Underwood-Simmons Tariff Act of Oct. 3, 1913*, is one form of an *impost*, - which *taxing power*, when exercised in the 50 states, is **limited in constitutional operation** to the taxation of only **foreign persons** and imported **foreign** goods, commodities, and other **taxable** "*articles of commerce*". An *impost*, in the form of an enacted tariff, has **no internal** application to the **domestic** activity of American citizens conducted by *Right* within the fifty states, without any involvement with foreign goods or foreign *persons*.

So, as I said in the beginning:

The new federal personal income tax law, H.R. 1, - that was just enacted into law by Congress in December 2017, and already made effective as of January 1st, 2018, has the **immediate** legal effect of:

1. completely **disemboweling** and **destroying** the I.R.S.' current personal income tax collection and enforcement **practices** and **operations**, by **removing them entirely and completely from all legitimate constitutional authority** to act to enforce the *direct* taxation of *income* under the 16th Amendment, as *practiced* for the last 60 years; **Exposing 60 years of IRS THEFT & UNLAWFUL CONVERSION BY FRAUD.**
2. strips the federal Department of Justice naked in the courtroom of all of its illegitimate constitutional arguments that have been made in the courtroom for the last 60 years, to sustain the federal court's (both district and tax courts') *erroneous* enforcement of a *direct* and *unapportioned* tax upon the *income* of *We the American People* under alleged authority of the 16th Amendment (**Exposing 60 years of DOJ FRAUD & STUPIDITY**); and
3. completely exposes the federal judiciary's unlawful enforcement of the federal personal income tax under the 16th Amendment over the last 60 years of American history, as nothing but a **complete** and **total judicially committed fraud** that plainly and clearly can now be seen as the true *judicial* conspiracy of **sedition** that it is, - to undermine and remove the constitutional limitations placed upon the federal taxing powers, in order to enforce the unconstitutionally *direct* taxation of the *labors* and *work* ("*wages*" and "*salaries*") of the American People, in order to fund, **not the legitimate operation of the government**, but the constitutionally **unauthorized** progressive, liberal, Fabian, socialist programs effecting the re-distribution of wealth that are used to create the *welfare-class* and *class warfare* systems that are resulting in the destruction of America, Freedom, Liberty, private property, and *equal*

rights, by expanding the judicial authority beyond that which is authorized, to enable the federal *judiciary* to constitutionally usurp the legislative authority of the Congress, through the *judicial* enforcement of **only** the perverted **judicial** Fabian *opinions*, in place of the actual written constitutional tax law that exists. (Exposing 60 years of **JUDICIAL FRAUD, ERROR, and ARROGANCE**)

And now you know that not only is this **not** crazy, it is **ALL irrefutably TRUE**.

Oh yea, by the way, it is the 2nd plank of the Communist Manifesto that calls for the *graduated* and *communistic* taxation of a population that is kept divided by the different *classes* of the population defined in the non-uniform tax law by the creation of the different tax-brackets established therein; - with different rates of tax for each bracket as under the communistic system of unconstitutional taxation that we suffer under today (for the last 72 years- since 1945), rather than the system of *uniformity* in taxation that is constitutionally required of both the authorized *direct*, and *indirect* taxation of *We the People* in America and our activities.

That 2nd Plank of the Communist Manifesto, explicitly states: "A heavy progressive or graduated income tax."

So, now you know where the income tax enforcement operations of the IRS, the DOJ, and federal judiciary really came from, for the last 60 years, because it isn't Article I of the Constitution of the United States of America, or the 16th Amendment.

Our government, and especially the federal judiciary, stand condemned by their own ignorance and arrogance, and sedition. By its own congressional admission, now made in the written formal Congressional Record of the United States of America, they are nothing but as guilty as sin itself. And now, there is only one path left by which they may escape to find their way back to justice and righteousness: **repent**.

www.Tax-Freedom.com

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